## What is claimed is:

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- 1. A method for dry etching a magnetic material comprising the step of subjecting the magnetic material to fine processing by reactive ion etching using, as a reactive gas, carbon monoxide gas containing an added gas of a nitrogen based compound, wherein the ratio of the flow rate of the carbon monoxide gas relative to the total flow rate of the reactive gas is within a range from 1% to 40%.
- 2. The method for dry etching a magnetic material according to claim 1, wherein

the temperature in the vicinity of the magnetic material is maintained at 300°C or lower, while the magnetic material is subjected to fine processing.

3. A magnetic material, wherein an etching target area

thereof is etched using the method for dry etching a magnetic

material comprising the step of subjecting the magnetic

material to fine processing by reactive ion etching using, as

a reactive gas, carbon monoxide gas containing an added gas of

a nitrogen based compound, wherein the ratio of the flow rate

of the carbon monoxide gas relative to the total flow rate of

the reactive gas is within a range from 1% to 40%, and

the width of the etching target area is equal to, or less than, 150nm.

4. The magnetic material according to claim 3, wherein a processed surface is etched to be inclined at an angle

of 45 to 85° relative to a surface of the material.

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- 5. The magnetic material according to claim 3, wherein the etching target area is fine processed under the condition of the temperature in the vicinity thereof is maintained at  $300^{\circ}\text{C}$  or lower.
- 6. A magnetic recording medium comprising the magnetic material, wherein an etching target area thereof is etched using the method for dry etching a magnetic material comprising the step of subjecting the magnetic material to fine processing by reactive ion etching using, as a reactive gas, carbon monoxide gas containing an added gas of a nitrogen based compound, wherein the ratio of the flow rate of the carbon monoxide gas relative to the total flow rate of the reactive gas is within a range from 1% to 40%, and

the width of the etching target area is equal to, or less than, 150nm.

- 7. The magnetic recording medium according to claim 6, wherein
- a processed surface is etched to be inclined at an angle of 45 to 85° relative to a surface of the material.
  - 8. The magnetic recording medium according to claim 6, wherein the magnetic material is fine processed under the condition of the temperature in the vicinity thereof is maintained at  $300^{\circ}\text{C}$  or lower.
- 9. A magnetic recording medium being provided with a

magnetic material, wherein the magnetic material has an etching target area having the width thereof is equal to, or less that 150nm and has a processed surface etched to be inclined at angle of 45° to 85° relative to a surface of the material.

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10. A reactive ion etching device comprising:

a diffusion chamber for housing a processing target body;

reactive gas supply means for supplying carbon monoxide

gas with an added gas of a nitrogen based compound as a

reaction gas into the diffusion chamber and for restricting

the ratio of the carbon monoxide gas flow rate relative to the

total flow rate of the reactive gas to a value within a range

from 1 to 40%; and

temperature adjustment means for maintaining the

15 temperature in the vicinity of the magnetic material in the diffusion chamber at 300°C or lower.